

## Transmission Services Detailed Statement of Revenues and Expenses

Requesting BL: TRANSMISSION BUSINESS UNIT

Through the Month Ended March 31, 2007 as of March 31, 2007

Data Source: EPM Data Warehouse

Unit of Measure: \$ Thousands (\$000)

Preliminary/ Unaudited

% of Year Lapsed = 50%

	A	B	C	D <Note 1	E	F	G	H
	Actuals: FY 2005	Actuals: FY 2006	Actuals: FYTD 2006	Rate Case: FY 2007	Target SOY: FY 2007	Actuals: FYTD 2007	Forecast: Current EOY	FYTD Actuals per Forecast
<b>Operating Revenues</b>								
1 <b>Sales</b>	\$500,030	\$605,324	\$299,447	\$598,433	\$594,393	\$323,981	\$630,435	51%
2 <b>Miscellaneous Revenues</b>	27,353	35,808	9,516	28,795	30,765	14,782	35,095	42%
3 <b>Inter-Business Unit Revenues</b>	107,147	143,207	60,262	109,773	126,201	55,421	122,512	45%
4 <b>Total Operating Revenues</b>	634,530	784,339	369,225	737,001	751,359	394,183	788,041	50%
<b>Operating Expenses</b>								
<b>Transmission Operations</b>								
<b>System Operations</b>								
5 INFORMATION TECHNOLOGY	979	1,299	672	10,230	5,824	2,025	6,105	33%
6 POWER SYSTEM DISPATCHING	8,188	8,271	4,260	9,800	9,791	5,034	11,397	44%
7 CONTROL CENTER SUPPORT	8,431	9,265	4,358	7,770	11,399	4,524	10,731	42%
8 TECHNICAL OPERATIONS	2,769	3,204	1,465	3,620	3,380	1,404	3,097	45%
9 SUBSTATION OPERATIONS	17,265	18,193	8,546	18,193	17,042	8,172	16,796	49%
10 <b>Sub-Total</b>	37,631	40,232	19,301	49,613	47,436	21,160	48,126	44%
<b>Scheduling</b>								
11 MANAGEMENT SUPERVISION & ADMINISTRATION	617	845	379	356	2,332	255	541	47%
12 RESERVATIONS	263	394	155	300	743	264	579	46%
13 PRE-SCHEDULING	575	652	318	740	542	208	486	43%
14 REAL-TIME SCHEDULING	3,456	3,583	1,709	3,506	4,718	1,709	4,219	40%
15 SCHEDULING TECHNICAL SUPPORT	4,199	1,953	1,239	6,264	2,088	558	1,368	41%
16 SCHEDULING AFTER-THE-FACT	404	306	179	653	312	107	256	42%
17 <b>Sub-Total</b>	9,514	7,733	3,980	11,819	10,735	3,102	7,450	42%
<b>Marketing and Business Support</b>								
18 TRANSMISSION SALES	2,085	2,371	1,132		3,752	1,598	3,524	45%
19 MKTG EXECUTIVE OFFICE								
20 MKTG INTERNAL OPERATIONS	540	572	322	1,060	275	131	85	153%
21 MKTG TRANSMISSION FINANCE	663	668	351	760	299	183	266	69%
22 MKTG CONTRACT MANAGEMENT	1,842	1,776	827	2,007	3,062	1,224	2,738	45%
23 MKTG TRANSMISSION BILLING	1,552	1,577	771	2,106	3,208	1,283	3,185	40%
24 MKTG BUSINESS STRAT & ASSESS	2,575	2,835	1,317	2,192	4,442	1,424	4,144	34%
25 MARKETING IT SUPPORT	98	433	30	2,585		460	1,488	31%
26 MARKETING AND SALES	745	503	1,128	2,243		164	356	46%
27 METER DATA	919	618	325	1,972				
28 <b>Marketing Sub-Total</b>	11,019	11,352	6,202	14,925	15,038	6,466	15,785	41%
29 EXECUTIVE AND ADMIN SERVICES	5,578	5,354	2,410	11,718	6,734	3,226	6,531	49%
30 STAFF MANAGEMENT (HR)	483	(431)	(429)	416				
31 LEGAL SUPPORT	1,632	1,629	841		2,141	851	2,141	40%
32 TBL INTERNAL GENERAL & ADMINISTRATIVE	8,851	12,717	5,835	3,098	11,403	5,015	10,239	49%
33 SUPPORT FOR SHARED SERVICES PRODUCTS	1							
34 AIRCRAFT SERVICES	736	723	504	743	1,206	295	552	54%
35 LOGISTICS SERVICES	4,054	3,685	2,270	3,700	7,682	2,262	4,894	46%
36 SECURITY ENHANCEMENTS	401	950	254	1,007	892	667	2,106	32%
37 <b>Business Support Sub-Total</b>	21,734	24,628	11,686	20,682	30,059	12,317	26,463	47%
38 <b>Transmission Operations Sub-Total</b>	79,898	83,946	41,168	97,039	103,268	43,044	97,824	44%



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<b>Transmission Maintenance</b>								
<b>System Maintenance</b>								
39    NON-ELECTRIC MAINTENANCE	7,321	9,587	4,026	8,344	10,202	4,356	9,806	44%
40    SUBSTATION MAINTENANCE	16,249	19,903	8,465	15,590	18,676	9,044	18,865	48%
41    TRANSMISSION LINE MAINTENANCE	15,731	18,989	8,459	17,140	18,129	9,322	20,387	46%
42    SYSTEM PROTECTION CONTROL MAINTENANCE	8,621	10,460	4,359	8,500	9,704	4,341	10,549	41%
43    POWER SYSTEM CONTROL MAINTENANCE	7,791	8,682	4,240	8,540	10,058	3,933	9,294	42%
44    JOINT COST MAINTENANCE	208	111	33		333	100	217	46%
45    SYSTEM MAINTENANCE MANAGEMENT	6,427	3,533	2,999	6,440	7,254	4,830	8,051	60%
46    ROW MAINTENANCE	8,758	11,377	3,217	11,565	16,431	4,595	16,255	28%
47    HEAVY MOBILE EQUIP MAINT	1,927	135	1,096	1,278	1,329	(205)	(636)	168%
48    TECHNICAL TRAINING	2,462	2,319	1,091	2,969	2,441	1,003	2,140	47%
49 <b>Sub-Total</b>	75,496	85,096	37,985	80,366	94,556	41,319	94,928	44%
<b>Environmental Operations</b>								
50    ENVIRONMENTAL POLICY/PLANNING	1,028	1,056	514	1,309	1,304	461	1,320	35%
51    ENVIRONMENTAL ANALYSIS	26	45	18			16	36	44%
52    POLLUTION PREVENTION AND ABATEMENT	3,008	2,799	1,428	3,290	3,255	1,421	3,158	45%
53 <b>Sub-Total</b>	4,062	3,900	1,960	4,599	4,559	1,897	4,515	42%
54 <b>Transmission Maintenance Sub-Total</b>	79,557	88,996	39,945	84,965	99,115	43,216	99,443	43%
<b>Transmission Engineering</b>								
<b>System Development</b>								
55    RESEARCH & DEVELOPMENT	2,362	2,997	997	3,328	3,940	933	4,335	22%
56    TSD PLANNING AND ANALYSIS	2,770	3,743	1,383	1,521	4,226	2,201	4,972	44%
57    CAPITAL TO EXPENSE TRANSFER	4,490	6,625	4,057	4,000	4,000	1,119	4,000	28%
58    REGULATORY & REGION ASSOC FEES	850	354	940	700	3,758	1,857	3,839	48%
59 <b>Sub-Total</b>	10,472	13,719	7,377	9,549	15,923	6,111	17,146	36%
60 <b>Transmission Engineering Sub-Total</b>	10,472	13,719	7,377	9,549	15,923	6,111	17,146	36%
<b>Trans. Services Transmission Acquisition and Ancillary Services</b>								
<b>BBL Acquisition and Ancillary Products and Services</b>								
61    ANCILLARY SERVICES PAYMENTS	64,341	67,980	32,838	64,485	63,412	33,830	67,745	50%
62    OTHER PAYMENTS TO POWER SERVICES	3,848	3,775	1,887	3,920	6,131	3,264	6,527	50%
63    STATION SERVICES PAYMENTS	4,700	3,202	1,602	3,816	3,589	1,792	3,589	50%
64 <b>Sub-Total</b>	72,889	74,957	36,328	72,221	73,132	38,885	77,861	50%
<b>Non-BBL Acquisition and Ancillary Products and Services &lt;Note 2</b>								
65    LEASED FACILITIES	4,418	5,115	2,553	12,614	11,689	2,342	12,179	19%
66    GENERAL TRANSFER AGREEMENTS (settlement)	624	648	371	912		316	721	44%
67    NON-BBL ANCILLARY SERVICES	1,379	7,864	3,472	7,710	8,400	3,463	8,400	41%
68 <b>Sub-Total</b>	6,420	13,627	6,395	21,236	20,089	6,122	21,301	29%
69 <b>Trans. Svcs. Acquisition and Ancillary Services Sub-Total</b>	79,310	88,584	42,723	93,457	93,221	45,008	99,162	45%
<b>Transmission Reimbursables</b>								
<b>Reimbursables</b>								
70    EXTERNAL REIMBURSABLE SERVICES	10,717	23,050	9,595	10,000	8,564	4,147	8,564	48%
71    INTERNAL REIMBURSABLE SERVICES	749	1,006	295		1,436	186	1,436	13%
72 <b>Sub-Total</b>	11,467	24,056	9,891	10,000	10,000	4,333	10,000	43%
73 <b>Transmission Reimbursables Sub-Total</b>	11,467	24,056	9,891	10,000	10,000	4,333	10,000	43%
<b>BPA Internal Support</b>								
74 <b>Additional Post-Retirement Contribution</b>	13,250	11,600	5,800	10,550	10,550	5,275	10,550	50%
75 <b>Agency Services G &amp; A</b> (excludes direct project support)	50,682	63,401	29,732	31,125	54,255	24,009	55,436	43%
76 <b>Shared Services</b> (excludes direct proj sup)	7,484	1	1	27,357				
77 <b>BPA Internal Support Subtotal</b>	71,416	75,002	35,533	69,032	64,805	29,284	65,986	44%



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**Transmission Services Detailed Statement of Revenues and Expenses**

Run Date/Time: April 19, 2007 02:42

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<b>Other Income, Expenses, and Adjustments</b>								
78    Bad Debt Expense	487	903	36			(76)	(90)	116%
79    Other Income, Expenses, Adjustments	(578)	(2,104)	(67)			(1,960)	(1,446)	64%
80    Capital Projects with Expense Accounts								
81    Undistributed Reduction								
82 <b>Non-Federal Debt Service &lt;Note 2</b>	1,555	5,770	1,335		5,873	3,565	1,732	206%
83    Depreciation	189,452	171,264	85,137	207,517	177,707	89,444	180,900	49%
84    Amortization <Note 2	49	94	161			70		
85 <b>Total Operating Expenses</b>	523,085	550,231	263,239	571,559	569,912	262,040	570,656	46%
<b>Net Operating Revenues (Expenses)</b>	111,445	234,108	105,986	165,442	181,447	132,144	217,385	61%
<b>Interest Expense</b>								
87    Interest on Federal Investment								
88      Appropriated	48,150	46,435	23,214	44,449	44,614	22,303	44,665	50%
88      Capitalization Adjustment	(18,968)	(18,968)	(9,484)	(18,968)	(18,968)	(9,484)	(18,968)	50%
89      Gross Bonds Interest Expense	103,318	99,184	49,189	142,625	91,725	45,640	90,325	51%
90      Interest Earned on BPA Fund	(8,890)	(13,517)	(4,723)	(10,818)	(14,500)	(7,723)	(17,125)	45%
91      Debt Service Reassignment Interest	25,080	32,827	16,413	25,656	42,825	21,055	42,574	49%
92    AFUDC	(12,936)	(9,201)	(4,987)	(11,516)	(8,767)	(3,706)	(8,700)	43%
93 <b>Net Interest Expense</b>	135,754	136,761	69,622	171,428	136,929	68,085	132,771	51%
94 <b>Total Expenses</b>	658,838	686,992	332,861	742,987	706,841	330,125	703,427	47%
95 <b>Net Revenues (Expenses) from Continuing Operations</b>	(24,309)	97,347	36,364	(5,986)	44,518	64,059	84,614	76%
96 <b>Net Revenues (Expenses)</b>	(\$24,309)	\$97,347	\$36,364	(\$5,986)	\$44,518	\$64,059	\$84,614	76%

<1 The TBL groupings of expenses by programs and sub-programs for FY 2007 estimates, developed as part of the FY 2006 Rate Case, are reconstituted to match the programs and sub-programs groupings shown on this report.

<2 Beginning in FY 2004, consolidated actuals reflect the inclusion of transactions associated with a Variable Interest Entity (VIES), which is in accordance with the FASB Interpretation No. 46 (FIN 46) that is effective as of December, 2003. VIES information is not included in rate case, budget and forecast data.

